

REMARKS

Claims 1, 3, 5-9, 11, 13-15, 17 and 18 are pending in this application. By this Amendment, claims 1, 8 and 9 are amended. No new matter is added. Claims 9, 11 and 13-15 are provisionally withdrawn from consideration as drawn to a non-elected group of claims. Claims 4, 12 and 16 are canceled without prejudice to, or disclaimer of, the subject matter recited in those claims. Reconsideration of the application in view of the above amendments and the following remarks is respectfully requested.

The Office Action rejects claims 1, 3 and 7 under 35 U.S.C. §103(a) as being unpatentable over U.S. Patent No. 6,264,848 to Belser et al. (hereinafter "Belser") in view of U.S. Patent No. 6,014,296 to Ichihara et al. (hereinafter "Ichihara") and U.S. Patent No. 6,829,988 to George et al. (hereinafter "George"), evidenced by U.S. Patent No. 6,228,562 to Kawanishi; rejects claims 5 and 17 under 35 U.S.C. §103(a) as being unpatentable over Belser, in view of Ichihara, George and Kawanishi; rejects claims 4 and 16 under 35 U.S.C. §103(a) as being unpatentable over Belser, in view of Ichihara and George evidenced by Kawanishi in view of U.S. Patent No. 5,472,566 to Swann et al. (hereinafter "Swann"); rejects claims 6 and 18 under 35 U.S.C. §103(a) as being unpatentable over Belser, in view of Ichihara and George, evidenced by Kawanishi in view of U.S. Patent No. 3,913,520 to Berg et al. (hereinafter "Berg"); and rejects claim 8 under 35 U.S.C. §103(a) as being unpatentable over Belser, in view of Ichihara and George as evidenced by Kawanishi in view of Swann and Berg. These rejections are respectfully traversed.

The Office Action asserts that Belser, Ichihara, George and Kawanishi, teach the features positively recited in independent claim 1. The analysis of the Office Action fails for at least the following reason. The above combination of applied references fail to teach, or to have suggested, that the continuous recording layer processing step simultaneously processes the continuous recording layers on both surfaces of the object to be processed by ion beam

etching such that both central axes of ion beams on both the surfaces are substantially vertical to the surfaces of the object to be processed, as positively recited in the pending claims.

The Office Action concedes that Belser, Ichihara, George and Kawanishi fail to teach ion beam etching both sides of the substrate simultaneously. The Office Action alleges that Swann teaches this feature, as discussed in the Office Action's rejection of the subject matter of claim 4. Swann teaches an ion etching apparatus and method that incorporates ion beam milling at very low angles approaching 0° , as discussed in col. 1, lines 6-10, and further shown in Fig. 5 of Swann. Further, Swann teaches increasing the angle of the ion beam to higher angles in the range of 15° to 25° between the angle of the beam and the surface to be milled, as discussed in col. 1, lines 37-42.

The pending claims positively recite that both central axes of ion beams on both the surfaces are substantially vertical to the surfaces on the object to be processed, as shown in Fig. 7 of the Applicants' disclosure.

Claim 1, and in like manner claim 9, provides the following unexpected results as discussed in Applicants' disclosure. First, temperature distribution and balancing of stresses can be kept uniform on both the surfaces to suppress warping of the object to be processed because the continuous recording layers are processed simultaneously on both the surfaces. Second, the process temperature in the processing of the continuous recording layer is suppressed by employing ion beam etching, and therefore warping of the object to be processed and magnetic degradation of divided recording elements may also be suppressed. Third, the continuous recording layers may be processed in a fine pattern on both the surfaces while warping of the object to be processed is suppressed because both central axes of the ion beams on both the surfaces are substantially vertical to the surface of the object. These unexpected benefits are not recognized by the Swann reference, and would not have been predictable based on the teaching of the applied references.

Further, Berg fails to overcome the deficiencies as discussed above.

For at least the above reasons, any permissible combination of the applied references cannot reasonably be considered to have suggested the combinations of all of the features positively recited in claim 1. Claims 3, 5-8, 17 and 18 also would not have been suggested by these references at least for their dependence on allowable independent claim 1 as discussed above, as well as for the separately patentable subject matter that each of these claims recites.

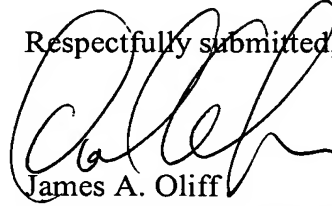
Accordingly, reconsideration and withdrawal of the rejections as enumerated in the Office Action are respectfully requested.

Further, as withdrawn claims 9, 11 and 13-15 recite subject matter in concordance with the discussion above, rejoinder and allowance of these claims are respectfully requested.

In view of the foregoing, it is respectfully submitted that this application is in condition for allowance. Favorable reconsideration and prompt allowance of claims 1, 3, 5-9, 11, 13-15, 17 and 18 are earnestly solicited.

Should the Examiner believe that anything further would be desirable in order to place this application in even better condition for allowance, the Examiner is invited to contact the undersigned at the telephone number set forth below.

Respectfully submitted,



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Attachment:
Petition for Extension of Time

Date: April 15, 2008

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